Democrats simply do not care to defend their positions.

Let me tell you, when there is a mass murdering and the Democrats stand up and give speeches and they point at Republicans and say: Blood is on your hands, it is great political rhetoric. It is dishonest, but, boy, it gins up their donors. It gets people to go and write checks to Democrats and fund their campaigns.

What we just saw reveals that Democrats have one objective when a mass murder happens, and that is to take away the Second Amendment rights of law-abiding citizens. That is always, always, always their solution. Never mind that it doesn't work. Never mind that it doesn't stop violent crime. Never mind that if you look at the jurisdictions across the country with the strictest gun control laws, almost every single one of them consistently has among the highest crime rates and murder rates

Earlier this year, the Senator from Connecticut authored his big gun control package, rammed it through this body—a package which will do nothing, zero, to stop mass murders. We will see another mass murder. I pray that we don't, but evil exists in the world, and if another lunatic attacks a school, and there is not a police officer at the front door to stop him, remember right now. Remember this moment when the Democrats said: No, we will not protect our kids

UNANIMOUS CONSENT REQUEST—S. 4586

Madam President, there are lots of arguments the Senator from Connecticut could have made. He chose to make none of them.

If he does not like how the money in this bill is specifically spent, I am now going to propound a second unanimous consent bill.

There is right now \$135 billion in unspent COVID relief funds to schools. Under the rules the Democrats have put in place, those funds cannot be spent on school security.

The second bill that I am going to ask this body to pass is a bill that is very simple. It is one page. It says schools can spend some of that \$135 billion on school security. They can decide what to spend it on, but if they decide they want to hire an additional police officer, they can spend the money on that. If they decide they want to enhance the physical security of their campus to make their students safer, they can spend it on that. They can invest in school security. Right now, the Democrats have blocked them from doing this.

These are funds Congress has already appropriated that haven't been spent. And this bill is unbelievably simple. It says the schools can choose to invest in school security.

Therefore, as if in legislative session, I ask unanimous consent that the Committee on Health, Education, Labor, and Pensions be discharged from further consideration of S. 4586 and that the Senate proceed to its immediate

consideration; further, that the bill be considered read a third time and passed and that the motion to reconsider be considered made and laid upon the table.

The PRESIDING OFFICER. Is there objection?

Mr. MURPHY. Madam President, reserving the right to object.

The PRESIDING OFFICER. The Senator from Connecticut.

Mr. MURPHY. Madam President, the Senator is right—I am not going to engage in a colloquy on the merits of this request or the previous request. This isn't real. This is a TV show. This is click bait. This is theater. This isn't an actual attempt to pass legislation.

Senator Lankford approached me about this particular bill on the floor a week ago and asked to engage in a dialogue with me about it. I thought it was a legitimate request, and I set my team to the task of trying to work something out with Senator Lankford. And now there is a unanimous consent request to pass a bill that is under negotiation and discussions between serious legislators who actually want to find a result.

So, no, I am not going to debate the merits of these UCs. This isn't real.

I object.

The PRESIDING OFFICER. The objection is heard.

The Senator from Texas.

Mr. CRUZ. Madam President, the Senator from Connecticut just gave us the sum total of his wisdom as he walks off the floor again, which is, he says this isn't real.

The Presiding Officer is well aware of how the Senate operates. When a Senator arises for a unanimous consent request, one of two things happens: A Senator objects, or the bill passes.

I have stood on this floor and passed unanimous consent requests because our colleagues chose not to object.

One of the more notable instances was following multiple instances in the House of House Democrats making anti-Semitic comments. The House tried to pass a resolution condemning anti-Semitism. Sadly, the radical left in the Democratic caucus objected, and the House Democrats couldn't pass a resolution condemning anti-Semitism.

I joined with our colleague Senator KAINE from Virginia, a Democrat. We authored a resolution, the Cruz-Kaine resolution—a bipartisan resolution that was a clear and unequivocal condemnation of anti-Semitism. It condemned BDS as anti-Semitism. It condemned explicitly the anti-Semitic comments made by those House Democrats at the outset of the dispute.

When Senator KAINE and I came to the Senate floor, we did not know if a Senator would object. There were numerous Senators in this body who did not join the resolution and could easily have walked out on the floor and objected. We stood up and asked unanimous consent, and much to our very pleasant surprise, the opposing party chose not to object, and the resolution passed. It passed 100 to nothing.

When the Senator from Connecticut says this isn't real, the only reason this bill has not passed the U.S. Senate is because the Senator from Connecticut stood up and uttered two magic words: I object. Had he done something really simple—just shut up, just shut his mouth, just sat there—we would be standing in a position where both of these bills would have passed into law

What does it say about the Democrats' view of the American people that they don't engage in debate, they don't engage in discussion, they don't defend their positions? They, instead, arrogantly say no and have full confidence that their compliant cheerleaders in the media will never even tell anyone about it.

I don't know how you defend the position he just took. I was genuinely looking forward to hearing some form of an argument.

I can tell you, when I forced a vote on the Cruz-Barrasso bill on this floor and the Democrats voted, party line, no, we don't want more police officers in school; no, we don't want more mental health counselors in school; no, we don't want additional funding for school safety, to the best of my knowledge, no reporter asked a single Democrat: Why are you leaving our kids vulnerable? Why aren't you acting to protect children in school? Because, you know what, there is no money on the left for actually stopping these crimes. The money is for disarming law-abiding citizens. It is a narrow-minded, political focus.

We could have just passed the most significant school safety legislation ever passed by the Federal Government. Why didn't we? Because the Democrats objected. That objection is wrong, it is irresponsible, and it shows a willingness to play political games while demonstrating contempt for our constituents.

Today, the U.S. Senate failed the American people. Today, the U.S. Senate failed the schoolchildren of America. And I pray that the consequences are not truly horrific. I pray that this body will show up and do its damn job: Debate real issues and pass real legislation that will actually stop crime rather than the empty political gestures of the left.

I yield the floor.

The PRESIDING OFFICER. The Senator from Iowa.

INTERNAL REVENUE SERVICE

Ms. ERNST. Madam President, "Help Wanted." I see the signs in nearly every county I visit in Iowa on my 99-county tour. Small businesses and public services are struggling to maintain the workforce that is vital to our communities. The Des Moines Public School District, for example, has over 100 vacancies and is providing \$50,000 incentives for retiring teachers, nurses, and administrators to stay in school.

Faced with a declining number of soldiers, the Iowa National Guard is offering signing bonuses to new recruits,

along with other incentives to encourage current members to reenlist.

Police departments across the State are also facing recruitment challenges so the Iowa State Patrol is raising salaries and starting outreach efforts with kids as young as the sixth grade to get them to start thinking about careers in law enforcement.

And this need for essential workers, well, it isn't limited to just Iowa. America is facing a shortage of teachers, doctors, nurses, childcare providers, construction workers, truckdrivers, pilots, and even accountants.

And with the Democrats' latest taxand-spend spree, a shortage of accountants is something taxpayers everywhere now need to be concerned about. The Democrats' response to the nationwide need for essential workers is to hire 87,000 new IRS agents. The reckless tax-and-spending bill passed by DC Democrats last month more than doubles the size of the IRS, which already has nearly 80,000 full-time employees.

So what are the new IRS agents being hired to do? Well, audit America, of course—and very aggressively, if a recent job announcement on the Agency's website is any indication. The IRS says it is seeking armed accountants willing to participate in "life-threatening situations on the job."

The nonpartisan Congressional Budget Office says, with the supersized staff, the IRS audit rate "would rise for all taxpayers," regardless of income. CBO warns it will also result in audits of innocent Americans who have paid all of their taxes and don't owe the IRS a cent. That is right. Even if you have paid your taxes, you still could be subjected to an unfair and costly audit by the Biden administration's army of IRS agents.

Folks, Washington doesn't need any more tax collectors; it needs to simplify the Tax Code. If it wasn't so complicated to calculate your tax bill, it would be a lot easier to complete your return and avoid making mistakes.

Ironically, hundreds of employees at the IRS itself may have willfully failed to pay their own tax bills, including tax collectors and even a criminal investigator. In total, 1,250 IRS employees were identified who had not paid their tax bills in full or on time by the Treasury Inspector General for Tax Administration. More than 300 of these employees were repeat offenders. Yet the tax-collecting Agency did little to discipline the tax evaders on its very own payroll.

The IRS staffers gave a variety of excuses for not paying their taxes, including forgetting to report all of their income or being unable to use TurboTax. Yep, folks, you heard that right. We have a real problem if the IRS staff who enforce the tax law aren't paying their own taxes and can't even understand how to properly fill out their own tax forms.

I have heard enough of the excuses and these Washington double standards. That is why I have asked the inspector general to audit the IRS to ensure that the tax collectors themselves are paying the taxes they owe, and, on behalf of taxpayers in Iowa and the rest of the country, I am grateful that the IG has agreed.

Before Biden's army of auditors starts harassing innocent taxpayers, let's first make sure that tax collectors have paid their own taxes.

And if the threat of being audited wasn't bad enough, the reckless taxand-spend bill also increases taxes, which will further add to the burden of small businesses already struggling with the higher costs resulting from Bidenomics. And that is the real issue. Washington's misplaced priorities are creating problems for the rest of America

No one in Iowa whom I talk to is begging for more IRS auditors, but I do hear about the urgent need for more teachers and daycare providers because these folks are absolutely essential to Thecommunities across Towa. childcare staffing crisis has an even bigger ripple effect on families because it can determine where, when, and even if a parent can work. Yet four in five childcare centers across the country are understaffed. This is particularly pressing for my home State because we lead the Nation in the percentage of families where both parents work away from home.

Gov. Kim Reynolds is working hard to increase the availability and affordability of childcare, and part of her plan is to pay recruitment and retention bonuses to childcare providers to recognize them for their hard work.

In addition, most of Iowa's restaurants and bars are also shortstaffed, which is resulting in reduced hours of service for customers and also longer shifts for current employees. To retain and attract employees, restaurants are increasing benefits like free meals, more flexible schedules, paid time off, and retirement contributions. And, folks, that is great news for these hardworking Iowans, but it also increases the cost of doing business.

So instead of increasing taxes on Iowa's small businesses to pay for the IRS's new army of auditors, Washington should allow job creators to keep more of their own earnings which can be put toward hiring more of those essential workers—whether that be childcare providers, construction workers, or food service employees—whom we all rely upon. That is the help that America really wants. And while my Democratic friends are working overtime to audit Americans, you can rest assured that Republicans—we are auditing the IRS.

I yield the floor.

The PRESIDING OFFICER. The Senator from Washington.

Mrs. MURRAY. Madam President, I ask to speak as if in morning business. The PRESIDING OFFICER. Without objection, it is so ordered.

ABORTION

Mrs. MURRAY. Madam President, yesterday, my Republican colleagues

introduced a national abortion ban and made it clear that they are coming after the rights of my constituents and they are coming after the rights of people across the country.

This atrocious bill threatens the people of Kansas who just voted overwhelmingly to protect abortion rights. It threatens the hundreds of thousands of people in Michigan who just signed a petition for a referendum vote to protect abortion and States like mine which already have strong abortion protections on our books.

Up to now, Republicans have tried to play down their abortion extremism. They have tried to run away from the consequences of their extreme agenda, even as patients have been denied prescriptions that they need, even as doctors have been forced to wait until patients' lives are in danger before they can take action, even as healthcare crises they have caused spill across State lines to disastrous effect.

But despite their empty rhetoric about leaving it to States, the truth has been painfully clear: They think they know better than women when it comes to reproductive healthcare decisions. They have shown, again and again, they do not trust women to have full control over their own bodies, and they are also willing to go after doctors.

They have blocked the most basic bills like Senator CORTEZ MASTO'S bill that would have made sure people can still travel to other States for legally available care or my bill making sure that doctors in States where abortion is legal cannot be punished for doing their job.

Over and over, they have stood in the way of Democrats' efforts to protect women's abortion rights, and it is crystal clear why. This bill shows the true Republican position. They want to ban abortion for everyone, in every single State, and they want to punish doctors. They want to put them in prison for doing their jobs.

So, to anyone who lives in a blue State like mine, anyone who thinks they are safe from these attacks, here is the painful reality: Republicans are coming after your rights, and you don't have to take my word for it. The Senator from South Carolina said yesterday:

If we take back the House and the Senate, I can assure you we'll have a vote on our bill.

There it is. It couldn't be clearer. That is the MAGA agenda for all 50 States: rights stripped away and doctors in prison.

Regardless of your circumstances, regardless of what is best for your health, regardless of your family plans—of your hopes or your fears or your dreams for your future—Republicans want to control your personal decisions. They don't trust you to have full control over your own body. This is horrifying.

When he unveiled the bill yesterday, the Senator from South Carolina also said